hereby certify that this correspondence is being deposited with the United States Postal Service, with sufficient postage, as first class mail in an envelope addressed to:

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Marc V. Richards, Reg. No. 37,921

Name of applicant, assignee or Registered Representative

Signature /

Date of Signature

Case No. 11867/23

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

August J. Borschke et al.

Serial No.:

10/675,577

Attention: Manager, Application Branch

Filed:

September 30, 2003

For:

Smokable Rod for a

Cigarette

REQUEST FOR REFUND UNDER 37 C.F.R. § 1.26 OF OVERCHARGE OF EXCESS CLAIM FEES UNDER 37 C.F.R. § 1.16(c)

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In the Notice to File Missing Parts mailed December 24, 2003, it is noted that the application included 117 total claims over 20. Applicants have paid the total fee due associated with that stated number of excess claims.

However, Applicants submit that this number is in error and, in fact, Applicants count only 107 total claims over 20 in the present application as-filed. (Applicants count 127 claims in total comprised of claims numbered 1-91 and 36 recited multiple dependencies). Accordingly, Applicants request a refund of the overcharge for 10 claims at \$18 per claim, for a total refund of \$180.

Please credit Deposit Account No. 23-1925 with this overpayment. A duplicate copy of this Request is enclosed.

Respectfully submitted,

Dated: 1-26-04

Marc V. Richards Registration No. 37,921 Attorney for Applicant(s)

BRINKS HOFER GILSON & LIONE P.O. BOX 10395 CHICAGO, IL 60610 (312)321-4200